

By Mr. THUNE (for himself, Mr. GRASSLEY, Mr. BARRASSO, Mr. BRAUN, Mr. BURR, Mr. CASSIDY, Mr. CORNYN, Mr. CRAPO, Mr. DAINES, Mr. LANKFORD, Mr. PORTMAN, Mr. TOOMEY, Mr. YOUNG, Mr. SASSE, and Mr. SCOTT of South Carolina):

S. 5100. A bill to provide accountability for funding provided to the Internal Revenue Service and the Department of Treasury under Public Law 117-169; to the Committee on Finance.

By Mr. WICKER (for himself and Ms. KLOBUCHAR):

S. 5101. A bill to modify the Intercountry Adoption Act of 2000 to provide a specialized accreditation option for performing a background study on a child or a home study on prospective adoptive parents, and reporting on such a study; to the Committee on Foreign Relations.

By Mr. CARDIN:

S. 5102. A bill to authorize the Community Advantage Loan Program of the Small Business Administration, and for other purposes; to the Committee on Small Business and Entrepreneurship.

By Mrs. FISCHER (for herself and Mr. COONS):

S. 5103. A bill to amend the Omnibus Crime Control and Safe Streets Act of 1968 to authorize law enforcement agencies to use COPS grants for recruitment activities, and for other purposes; to the Committee on the Judiciary.

By Mrs. FISCHER (for herself, Mr. TESTER, Mr. ROUNDS, Ms. SMITH, and Mr. MORAN):

S. 5104. A bill to amend the Elementary and Secondary Education Act of 1965 to require the National Advisory Council on Indian Education to include at least 1 member who is the president of a Tribal College or University and to require the Secretaries of Education and Interior to consider the National Advisory Council on Indian Education's reports in the preparation of budget materials; to the Committee on Health, Education, Labor, and Pensions.

By Mr. MANCHIN:

S. 5105. A bill to direct the Secretary of Education to develop and disseminate an evidence-based curriculum for kindergarten through grade 12 on substance use disorders; to the Committee on Health, Education, Labor, and Pensions.

By Mr. CARPER (for himself and Mr. CASSIDY):

S. 5106. A bill to amend title XVIII of the Social Security Act to ensure Medicare-only PACE program enrollees have a choice of prescription drug plans under Medicare part D; to the Committee on Finance.

By Mr. CASEY (for himself, Ms. BALDWIN, Ms. WARREN, Ms. DUCKWORTH, Mr. SANDERS, and Mr. VAN HOLLEN):

S. 5107. A bill to strengthen the collection of data regarding interactions between law enforcement officers and individuals with disabilities; to the Committee on Health, Education, Labor, and Pensions.

By Mr. PORTMAN (for himself, Mr. KING, and Mr. BROWN):

S. 5108. A bill to amend the Internal Revenue Code of 1986 to qualify homeless youth and veterans who are full-time students for purposes of the low income housing tax credit; to the Committee on Finance.

By Mr. RUBIO (for himself and Mr. MENENDEZ):

S. 5109. A bill to establish and implement a multi-year Legal Gold and Mining Partnership Strategy to reduce the negative environmental and social impacts of illicit gold mining in the Western Hemisphere, and for other purposes; to the Committee on Foreign Relations.

By Mr. CASEY (for himself and Mr. TOOMEY):

S. 5110. A bill to authorize the Secretary of the Interior to issue a right-of-way permit with respect to a natural gas distribution main within Valley Forge National Historical Park, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. DURBIN:

S. 5111. A bill to require Transmission Organizations to accept bids from aggregators of certain retail customers, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. BLUMENTHAL (for himself, Mr. SULLIVAN, Mr. WICKER, Mr. ROUNDS, and Mr. YOUNG):

S. 5112. A bill to require the Secretary of the Treasury to mint coins in commemoration of the 250th Anniversary of the United States Marine Corps, and to support programs at the Marine Corps Heritage Center; to the Committee on Banking, Housing, and Urban Affairs.

By Ms. HIRONO:

S. 5113. A bill to make a technical amendment to the Violence Against Women Act of 1994, and for other purposes; to the Committee on the Judiciary.

By Mr. BROWN (for himself, Mr. GRASSLEY, Mr. DURBIN, Mr. CASSIDY, Mr. PADILLA, Mr. WICKER, Mr. TESTER, and Mr. MARKEY):

S. 5114. A bill to amend the Homeland Security Act of 2002 to provide training for Department of Homeland Security personnel regarding the use of containment devices to prevent exposure to potential synthetic opioids, and for other purposes; to the Committee on Homeland Security and Governmental Affairs.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. WHITEHOUSE (for himself and Ms. WARREN):

S. Res. 835. A resolution expressing support for the designation of October 2022 as "National Youth Justice Action Month"; to the Committee on the Judiciary.

By Mr. TESTER (for himself and Mr. MORAN):

S. Res. 836. A resolution permitting the collection of clothing, toys, food, and housewares during the holiday season for charitable purposes in Senate buildings; considered and agreed to.

ADDITIONAL COSPONSORS

S. 403

At the request of Mr. YOUNG, the name of the Senator from North Dakota (Mr. HOEVEN) was added as a cosponsor of S. 403, a bill to preserve open competition and Federal Government neutrality towards the labor relations of Federal Government contractors on Federal and federally funded construction projects, and for other purposes.

S. 456

At the request of Mr. CARDIN, the name of the Senator from Wisconsin (Ms. BALDWIN) was added as a cosponsor of S. 456, a bill to amend the Internal Revenue Code of 1986 to permanently extend the new markets tax credit, and for other purposes.

S. 464

At the request of Ms. MURKOWSKI, the names of the Senator from Virginia

(Mr. KAINE) and the Senator from California (Mrs. FEINSTEIN) were added as cosponsors of S. 464, a bill to amend the Employee Retirement Income Security Act of 1974 to require a group health plan or health insurance coverage offered in connection with such a plan to provide an exceptions process for any medication step therapy protocol, and for other purposes.

S. 852

At the request of Mr. BLUMENTHAL, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 852, a bill to provide for further comprehensive research at the National Institute of Neurological Disorders and Stroke on unruptured intracranial aneurysms.

S. 1079

At the request of Mr. HEINRICH, the name of the Senator from Arizona (Mr. KELLY) was added as a cosponsor of S. 1079, a bill to award a Congressional Gold Medal to the troops from the United States and the Philippines who defended Bataan and Corregidor, in recognition of their personal sacrifice and service during World War II.

S. 1157

At the request of Mr. CASEY, the name of the Senator from California (Mrs. FEINSTEIN) was added as a cosponsor of S. 1157, a bill to amend the Internal Revenue Code of 1986 to allow workers an above-the-line deduction for union dues and expenses and to allow a miscellaneous itemized deduction for workers for all unreimbursed expenses incurred in the trade or business of being an employee.

S. 1300

At the request of Mr. CARDIN, the name of the Senator from Indiana (Mr. YOUNG) was added as a cosponsor of S. 1300, a bill to amend the Internal Revenue Code of 1986 and the Small Business Act to expand the availability of employee stock ownership plans in S corporations, and for other purposes.

S. 1408

At the request of Mr. MARKEY, the name of the Senator from Wyoming (Mr. BARRASSO) was added as a cosponsor of S. 1408, a bill to posthumously award the Congressional Gold Medal, collectively, to Glen Doherty, Tyrone Woods, J. Christopher Stevens, and Sean Smith, in recognition of their contributions to the Nation.

S. 1521

At the request of Mr. KAINE, the name of the Senator from New Mexico (Mr. HEINRICH) was added as a cosponsor of S. 1521, a bill to require certain civil penalties to be transferred to a fund through which amounts are made available for the Gabriella Miller Kids First Pediatric Research Program at the National Institutes of Health, and for other purposes.

S. 2130

At the request of Mr. WHITEHOUSE, the name of the Senator from California (Mr. PADILLA) was added as a cosponsor of S. 2130, a bill to modify the

disposition of certain outer Continental Shelf revenues and to open Federal financial sharing to heighten opportunities for renewable energy, and for other purposes.

S. 2264

At the request of Mr. SCHATZ, the name of the Senator from New Mexico (Mr. HEINRICH) was added as a cosponsor of S. 2264, a bill to reauthorize the Native American Housing Assistance and Self-Determination Act of 1996.

S. 3018

At the request of Mr. MARSHALL, the name of the Senator from Maryland (Mr. CARDIN) was added as a cosponsor of S. 3018, a bill to amend title XVIII of the Social Security Act to establish requirements with respect to the use of prior authorization under Medicare Advantage plans, and for other purposes.

S. 3417

At the request of Mr. BENNET, the name of the Senator from Pennsylvania (Mr. CASEY) was added as a cosponsor of S. 3417, a bill to prohibit discrimination against individuals with disabilities who need long-term services and supports, and for other purposes.

S. 3791

At the request of Mrs. CAPITO, the name of the Senator from Tennessee (Mrs. BLACKBURN) was added as a cosponsor of S. 3791, a bill to amend titles XVIII and XIX of the Social Security Act to provide for coverage of prescription digital therapeutics under such titles, and for other purposes.

S. 4069

At the request of Mr. LANKFORD, the name of the Senator from Louisiana (Mr. CASSIDY) was added as a cosponsor of S. 4069, a bill to amend the National Firearms Act to provide an exception for stabilizing braces, and for other purposes.

S. 4117

At the request of Mr. LUJÁN, the name of the Senator from Hawaii (Mr. SCHATZ) was added as a cosponsor of S. 4117, a bill to make available additional frequencies in the 3.1–3.45 GHz band for non-Federal use, shared Federal and non-Federal use, or a combination thereof, and for other purposes.

S. 4260

At the request of Ms. BALDWIN, the names of the Senator from Nevada (Ms. CORTEZ MASTO) and the Senator from Tennessee (Mrs. BLACKBURN) were added as cosponsors of S. 4260, a bill to amend the Public Health Service Act to increase the number of permanent faculty in palliative care at accredited allopathic and osteopathic medical schools, nursing schools, social work schools, and other programs, including physician assistant education programs, to promote education and research in palliative care and hospice, and to support the development of faculty careers in academic palliative medicine.

S. 4556

At the request of Mrs. FEINSTEIN, the names of the Senator from Colorado

(Mr. BENNET), the Senator from Connecticut (Mr. BLUMENTHAL), the Senator from New Jersey (Mr. BOOKER), the Senator from Washington (Ms. CANTWELL), the Senator from Maryland (Mr. CARDIN), the Senator from Delaware (Mr. CARPER), the Senator from Pennsylvania (Mr. CASEY), the Senator from Delaware (Mr. COONS), the Senator from Nevada (Ms. CORTEZ MASTO), the Senator from Illinois (Mr. DURBIN), the Senator from New York (Mrs. GILLIBRAND), the Senator from New Mexico (Mr. HEINRICH), the Senator from Colorado (Mr. HICKENLOOPER), the Senator from Hawaii (Ms. HIRONO), the Senator from Virginia (Mr. KAINE), the Senator from Arizona (Mr. KELLY), the Senator from Maine (Mr. KING), the Senator from Minnesota (Ms. KLOBUCHAR), the Senator from Vermont (Mr. LEAHY), the Senator from New Mexico (Mr. LUJÁN), the Senator from Massachusetts (Mr. MARKEY), the Senator from New Jersey (Mr. MENENDEZ), the Senator from Oregon (Mr. MERKLEY), the Senator from Connecticut (Mr. MURPHY), the Senator from Washington (Mrs. MURRAY), the Senator from Georgia (Mr. OSSOFF), the Senator from California (Mr. PADILLA), the Senator from Michigan (Mr. PETERS), the Senator from Rhode Island (Mr. REED), the Senator from Nevada (Ms. ROSEN), the Senator from Vermont (Mr. SANDERS), the Senator from Hawaii (Mr. SCHATZ), the Senator from New Hampshire (Mrs. SHAHEEN), the Senator from Minnesota (Ms. SMITH), the Senator from Michigan (Ms. STABENOW), the Senator from Maryland (Mr. VAN HOLLEN), the Senator from Georgia (Mr. WARNOCK), the Senator from Massachusetts (Ms. WARREN), the Senator from Rhode Island (Mr. WHITEHOUSE) and the Senator from Oregon (Mr. WYDEN) were added as cosponsors of S. 4556, a bill to repeal the Defense of Marriage Act and ensure respect for State regulation of marriage, and for other purposes.

S. 4739

At the request of Ms. HASSAN, the name of the Senator from West Virginia (Mrs. CAPITO) was added as a cosponsor of S. 4739, a bill to allow additional individuals to enroll in stand-alone dental plans offered through Federal Exchanges.

S. 4908

At the request of Mr. PETERS, the name of the Senator from North Carolina (Mr. TILLIS) was added as a cosponsor of S. 4908, a bill to improve the visibility, accountability, and oversight of agency software asset management practices, and for other purposes.

S. 4920

At the request of Ms. KLOBUCHAR, the names of the Senator from Rhode Island (Mr. WHITEHOUSE) and the Senator from Rhode Island (Mr. REED) were added as cosponsors of S. 4920, a bill to provide enhanced protections for election workers.

S. 4998

At the request of Ms. DUCKWORTH, the name of the Senator from Vermont

(Mr. SANDERS) was added as a cosponsor of S. 4998, a bill to establish uniform accessibility standards for websites and applications of employers, employment agencies, labor organizations, joint labor-management committees, public entities, public accommodations, testing entities, and commercial providers, and for other purposes.

S. 5008

At the request of Mr. CASEY, the name of the Senator from New Mexico (Mr. LUJÁN) was added as a cosponsor of S. 5008, a bill to promote affordable access to evidence-based opioid treatments under the Medicare program and require coverage of medication assisted treatment for opioid use disorders, opioid overdose reversal medications, and recovery support services by health plans without cost-sharing requirements.

S. 5021

At the request of Mr. WARNER, the name of the Senator from Wisconsin (Ms. BALDWIN) was added as a cosponsor of S. 5021, a bill to amend the Internal Revenue Code of 1986 to exclude certain broadband grants from gross income.

S.J. RES. 25

At the request of Mrs. SHAHEEN, the name of the Senator from Virginia (Mr. WARNER) was added as a cosponsor of S.J. Res. 25, a joint resolution proposing an amendment to the Constitution of the United States relating to contributions and expenditures intended to affect elections.

S. RES. 183

At the request of Mr. WYDEN, the names of the Senator from Hawaii (Ms. HIRONO) and the Senator from New York (Mrs. GILLIBRAND) were added as cosponsors of S. Res. 183, a resolution condemning the Government of Iran's state-sponsored persecution of its Baha'i minority and its continued violation of the International Covenants on Human Rights.

S. RES. 754

At the request of Mrs. SHAHEEN, the name of the Senator from Florida (Mr. RUBIO) was added as a cosponsor of S. Res. 754, a resolution designating November 13, 2022, as "National Warrior Call Day" in recognition of the importance of connecting warriors in the United States to support structures necessary to transition from the battlefield.

AMENDMENT NO. 6401

At the request of Mr. BOOKER, the names of the Senator from North Carolina (Mr. BURR) and the Senator from Wyoming (Ms. LUMMIS) were added as cosponsors of amendment No. 6401 intended to be proposed to H.R. 7900, to authorize appropriations for fiscal year 2023 for military activities of the Department of Defense and for military construction, and for defense activities of the Department of Energy, to prescribe military personnel strengths for such fiscal year, and for other purposes.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. THUNE (for himself, Mr. GRASSLEY, Mr. BARRASSO, Mr. BRAUN, Mr. BURR, Mr. CASSIDY, Mr. CORNYN, Mr. CRAPO, Mr. DAINES, Mr. LANKFORD, Mr. PORTMAN, Mr. TOOMEY, Mr. YOUNG, Mr. SASSE, and Mr. SCOTT of South Carolina):

S. 5100. A bill to provide accountability for funding provided to the Internal Revenue Service and the Department of Treasury under Public Law 117-169; to the Committee on Finance.

Mr. THUNE. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 5100

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “IRS Funding Accountability Act”.

SEC. 2. ANNUAL COMPREHENSIVE SPENDING PLAN FOR INCREASED INTERNAL REVENUE SERVICE RESOURCES.

(a) LIMITATION ON FUNDING.—

(1) INITIAL PLAN.—

(A) IN GENERAL.—None of the funds described in paragraph (3) may be obligated during the period—

(i) beginning on the date of the enactment of this Act; and

(ii) ending on the date that is 60 days after the spending plan described in subsection (b)(1)(A) has been submitted.

(B) ADDITIONAL MORATORIUM.—If Congress enacts a joint resolution of disapproval described in subsection (c) with respect to the Internal Revenue Service spending plan before the date described in subparagraph (A)(ii), then—

(i) the Commissioner of Internal Revenue shall submit a new spending plan under subsection (b)(1)(A); and

(ii) the period described in subparagraph (A) shall not end before the date that is 60 days after such new spending plan is submitted.

(2) SUBSEQUENT SUBMISSIONS.—

(A) IN GENERAL.—None of the funds described in paragraph (3) may be obligated during any period—

(i) beginning on the date Congress has enacted a joint resolution of disapproval under subsection (c) with respect to any spending plan described in subsection (b)(1)(B); and

(ii) ending on the date that is 60 days after the date on which the Commissioner of Internal Revenue has submitted a new spending plan under such subsection.

(B) ADDITIONAL MORATORIUM.—If Congress enacts a joint resolution of disapproval described in subsection (c) with respect to any new spending plan submitted under subparagraph (A)(ii) before the date that is 60 days after the date on which such new spending plan has been submitted, then—

(i) the Commissioner of Internal Revenue shall submit an additional new spending plan under subsection (b)(1)(B); and

(ii) the period described in subparagraph (A) shall not end before the date that is 60 days after such additional new spending plan is submitted.

(3) FUNDS DESCRIBED.—The funds described in this paragraph are the following:

(A) Any funds made available under clauses (ii), (iii), or (iv) of section 10301(1)(A) of Public Law 117-169.

(B) Any funds made available under section 10301(1)(A)(i) of Public Law 117-169 other than funds used for the following purposes:

(i) Eliminating any correspondence or return processing backlog.

(ii) Reducing call wait times for taxpayers and tax professionals.

(b) ANNUAL COMPREHENSIVE SPENDING PLAN.—

(1) IN GENERAL.—

(A) INITIAL PLAN.—Not later than 60 days after the date of the enactment of this Act, the Commissioner of Internal Revenue shall submit to the appropriate Congressional committees a spending plan described in paragraph (2).

(B) SUBSEQUENT SUBMISSIONS.—

(i) IN GENERAL.—For each fiscal year beginning after the plan described in subparagraph (A) is submitted and ending with fiscal year 2031, the Commissioner of Internal Revenue shall submit to the appropriate Congressional committees a spending plan described in paragraph (2) on the date that the President submits the budget required under section 1105(a) of title 31, United States Code.

(ii) REDUCTION IN APPROPRIATION.—

(i) IN GENERAL.—In the case of any failure to submit a plan required under clause (i) by the date that is 7 days after the date the plan is required to be submitted and, the amounts made available under section 10301(1)(A)(ii) of Public Law 117-169 shall be reduced by \$10,000,000 for each day after such required date that report has not been submitted.

(II) REQUIRED DATE.—For purposes of this clause, the term “required date” means, with respect to any plan required under this subparagraph, the date that is 7 days after such plan is required to be submitted.

(2) SPENDING PLAN.—

(A) IN GENERAL.—A spending plan described in this subparagraph is a plan that—

(i) details how the funds appropriated under section 10301(1) of Public Law 117-169 will be spent over—

(I) the period consisting of the current fiscal year and the next 4 fiscal years ending before fiscal year 2032; and

(II) the period of consisting of the current fiscal year through the fiscal year ending with fiscal year 2031 (if such period includes any period not described in subclause (I));

(ii) contains the information described in subparagraph (B);

(iii) has been reviewed by—

(I) the Internal Revenue Service Advisory Council;

(II) the Comptroller of the United States;

(III) the National Taxpayer Advocate; and

(IV) the Director of the Office of Management and Budget; and

(iv) has been approved by the officers or entities described in subclauses (II) and (IV) of clause (iii).

(B) PLAN CONTENTS.—The information described in this paragraph is the following:

(i) A detailed explanation of the plan, including—

(I) costs and results to date, actual expenditures of the prior fiscal year, actual and expected expenditures of the current fiscal year, upcoming deliverables and expected costs, and total expenditures;

(II) clearly defined objectives, timelines, and metrics for quantitatively measuring the plan’s annual progress, including with respect to measuring improvements in taxpayer services, revenue collection, information technology, cybersecurity, and taxpayer data protections; and

(III) a description of any differences between metrics described in subclause (II) and corresponding metrics used by the National Taxpayer Advocate, the Comptroller General of the United States, and Treasury Inspector General for Tax Administration.

(ii) A detailed analysis of the performance of the Internal Revenue Service with respect to the delivery of taxpayer services, including—

(I) the Level of Service (LOS) of phone lines (as a percent of phone calls answered by an Internal Revenue Service employee, not to include courtesy disconnects or automated call backs);

(II) the median and average wait time to speak to a representative of the Internal Revenue Service;

(III) the amount of unprocessed taxpayer correspondence, including tax returns, responses to Internal Revenue Service notices, tax payments, and other similar types of correspondence; and

(IV) the median and average length of time for processing the items described in subclause (III) and processing refund claims.

(iii) An analysis identifying any increase or decrease in total annual audits and annual audit rates by income group for the period beginning in 2018 and ending with the year the report is submitted. Such analysis shall include a detailed description of what constitutes an “audit” by the Internal Revenue Service, and if the definition of an “audit” used by the Internal Revenue Service differs from the definition used by the National Taxpayer Advocate, the Comptroller General of the United States, or the Treasury Inspector General for Tax Administration, there shall also be included an analysis using such divergent definition.

(iv) A categorizing of the number of audits for each year in the analysis described in clause (iv) which were—

(I) correspondence audits;

(II) office audits;

(III) field audits;

(IV) audits under the Tax Compliance Measurement Program (TCMP); and

(V) other audits.

(v) A description of all taxpayer compliance actions or initiatives undertaken using funding appropriated under section 10301(1)(A) of Public Law 117-169 that do not rise to the level of an audit, with each action broken out by the total number of such actions undertaken for each income group and as a percentage of taxpayers in each income group.

(vi) An explanation of any unresolved or outstanding recommendations made by the Government Accountability Office and Treasury Inspector General for Tax Administration pertaining to taxpayer-data privacy protections, Internal Revenue Service taxpayer services, and Internal Revenue Service technology modernization efforts that are addressed by the plan and a description of how they are addressed.

(vii) If such plan does not address any recommendations identified by Government Accountability Office and Treasury Inspector General for Tax Administration as “high risk” or “priority”, an explanation of why such recommendations are not addressed in the plan.

(3) TESTIMONY OF RELEVANT OFFICIALS.—Not later than 30 days after any spending plan described in paragraph (2) has been submitted, the Secretary of the Treasury and the Commissioner of Internal Revenue shall testify in person before any of the appropriate Congressional committees that request their testimony with respect to such spending plan.

(4) REQUIREMENT TO NOTIFY OF EXCESS SPENDING.—The Commissioner of Internal Revenue shall immediately notify the appropriate Congressional committees if actual obligations and expenditures for any account for any period for which projections are made in a plan submitted under paragraph